



General Assembly

Substitute Bill No. 142

January Session, 2001

AN ACT CONCERNING FUEL CELL TECHNOLOGY INCENTIVES.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-412 of the general statutes is amended by
2 adding subdivision (113) as follows:

3 (NEW) (113) (A) (i) Sales of and the storage, use or other
4 consumption by a fuel cell manufacturing facility in this state of
5 materials, tools, fuel, machinery and equipment used in such facility.
6 (ii) Sales of, leasing of and the storage, use or other consumption of
7 machinery, equipment, tools, materials or supplies of fuel cell
8 technology to consumers.

9 (B) For purposes of this subdivision, (i) "fuel cell" means a device
10 that directly or indirectly produces electricity directly from hydrogen
11 or hydrocarbon fuel through a noncombustive electro-chemical
12 process, (ii) "machinery and equipment" means tangible personal
13 property which is installed in a fuel cell manufacturing facility
14 operated by a fuel cell manufacturer, and the predominant use of
15 which is for the manufacturing of fuel cells, and (iii) "fuel cell
16 manufacturing facility" means that portion of a plant, building or other
17 real property improvement used for the manufacturing of fuel cell
18 parts or components or for the significant overhauling or rebuilding of
19 such parts or components on a factory basis.

20 Sec. 2. This act shall take effect July 1, 2001, and shall apply to sales
21 occurring on or after July 1, 2001.

Statement of Legislative Commissioners:

The definitions of "machinery and equipment" and "fuel cell manufacturing facility" were moved from subparagraph (A) to subparagraph (B) for clarity.

CE *Joint Favorable Subst. C/R*

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